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STATUTORY INSTRUMENTS

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**2020 No. 1545**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous Amendments,  
Northern Ireland Protocol and Savings and  
Transitional Provisions) (EU Exit) Regulations 2020

*Made - - - - 18th December 2020*

*Laid before the House of*

*Commons - - - - 21st December 2020*

*Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by sections 51(1)(a) and (3) and 52(2) of the Taxation (Cross-border Trade) Act 2018(1).

In accordance with section 51(1) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the following provision in relation to value added tax, including to make such provision as might be made by Act of Parliament. In accordance with section 52(2) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU for these Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of that Act appoint.

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(1) [2018 c. 22](#) (“TCTA”); section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury.